IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPLICATION NO.155 of 2000

The Commissioner of Income Tax ..Applicant

Vs.

Shri.Jatin Jhaveri ..Respondent

Mr.Ashok Kotangale for the Applicant.
Ms.Usha Dalal for the Respondent.

CORAM :- DR.S.RADHAKRISHNAN &
V.C.DAGA, JJ.

DATE : 20TH MARCH, 2007

P.C.

1. Heard the learned Counsel for the parties.

The above Application pertains to the Assessment Year 1992-1993 seeking to raise the following substantial questions of law:

1. "Whether on the facts and in the circumstances of the case, the Tribunal were justified in law in upholding the deletion of Rs.31,71,850/- by the Commissioner of Income Tax (A), without complete verification of facts pertaining to the alleged sales by M/s.Kunal Exports ?"

2. "Whether on the facts and in the circumstances of the case, the Tribunal's decision can be regarded as valid in law, since the attendant facts were not fully ascertained and appreciated?"

2. We have perused the order of the Tribunal dated 26th October,1999 as well as the earlier order of the Commissioner of Income Tax (Appeals) dated 11th

August,1995. It is apparent that with regard to the above, it is only the case of appreciation of facts on record and the conclusion reached by the Tribunal does not give rise to any question of law. The question regarding deletion revolves after appreciation of evidence and there is no substantial question of law involved in the same. Hence, we dismiss the above Application.

(V.C.DAGA,J.) **(DR.S.RADHAKRISHNAN,J.)**